In re WRS, INC. Case No. ______________
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and account number, if any, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

☐ Check this box if debtor has no creditors holding unsecured nonpriority claims to report on this Schedule F.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. 3M Company PO Box 601095 Charlotte, NC 28260		-	2000-2001 Trade Debt		X		216,457.31
Account No. A.A. Label Company 617 Butler Street Pittsburgh, PA 15223		-	2000-2001 Trade Debt		X		10,168.02
Account No. AAA Electrical Service, Inc. 1330 E. 11 Mile Road Madison Heights, MI 48071		-	2001 Trade Debt		X		1,367.00
Account No. ABR Fire Protection, Inc. 100 Papermill Road, Suite A3 Lawrenceville, GA 30045		-	2000-2001 Trade Debt		X		1,550.00
						Subtotal (Total of this page)	229,542.33

59 continuation sheets attached

ALL-STATE LEGAL® EXHIBIT B

In re WRS, INC., Debtor

Case No. ____________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Accountemps PO Box 6248 Carol Stream, IL 60197		-	2000-2001 Trade Debt		X		2,183.27
Account No. Acme Scale & Supply Company PO Box 29 Allison Park, PA 15101		-	1999-2001 Trade Debt		X		401.25
Account No. Adecco Employment Services PO Box 360161M Pittsburgh, PA 15250		-	2000-2001 Trade Debt		X		4,364.11
Account No. ADT Security PO Box 371967 Pittsburgh, PA 15250		-	2001 Trade Debt		X		538.86
Account No. Advanced Lighting Services, Inc. 6829 K. Avenue Suite 102 Plano, TX 75074		-	2001 Trade Debt		X		380.46

Sheet no. 1 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 7,867.95

In re WRS, INC. Case No. ______

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. AFB Talking Books 11 Penn Plaza Suite 300 New York, NY 10001		-	2001 Trade Debt		X		43,725.20
Account No. Airbourne Express PO Box 91001 Seattle, WA 98111		-	2001 Trade Debt		X		165.54
Account No. Alcosan Box 747091 Pittsburgh, PA 15274		-	2001 Trade Debt		X		1,378.15
Account No. Allegheny Container PO Box 11428 Pittsburgh, PA 15238		-	2001 Trade Debt		X		636.00
Account No. Allegheny Fluid Power, Inc. 112 Douglas Road Sewickley, PA 15143		-	2000-2001 Trade Debt		X		905.62

Sheet no. 2 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page): 46,810.51

In re WRS, INC. , Debtor Case No. ______________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Allegheny Greenery and Floral 127 Washington Avenue Bridgeville, PA 15017		-	2000-2001 Trade Debt		X		279.45
Account No. Alles Corporation 177 Wells Avenue PO Box 179 Newton, MA 02159		-	2000-2001 Trade Debt		X		102.25
Account No. Allied Electronics PO Box 2325 Fort Worth, TX 76113		-	2001 Trade Debt		X		704.24
Account No. Allied Office Supplies 1004 Parkway View Drive Pittsburgh, PA 15205		-	2000 Trade Debt		X		5,146.06
Account No. Alpern Rosenthal & Company Warner Centre 332 Fifth Avenue, Suite 400 Pittsburgh, PA 15222		-	2000-2001 Trade Debt		X		55,552.00

Sheet no. 3 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 61,784.00

In re WRS, INC., Debtor

Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Alpha Message Center, Inc. 210 Grant Street Suite One Pittsburgh, PA 15219		-	2001 Trade Debt		X		10,719.26
Account No. American Express Suite 0001 Chicago, IL 60679		-	2001 Trade Debt		X		3,435.74
Account No. American Freightways PO Box 910150 Dallas, TX 75391		-	2001 Trade Debt		X		926.14
Account No. Anderson & Vreeland Inc. PO Box 527 Bryan, OH 43506		-	2000 Trade Debt		X		153.12
Account No. Apex Machine Company 3000 NE 12th Terrace Fort Lauderdale, FL 33334		-	2000 Trade Debt		X		835.75

Sheet no. 4 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 16,070.01

In re WRS, INC., Debtor

Case No. ____________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. APT Solutions Inc. 3889 St. Elizabeth Square Duluth, GA 30136		-	2001 Trade Debt		X		128.00
Account No. Arch PO Box 4392 Carol Stream, IL 60197		-	2000 Trade Debt		X		268.18
Account No. ASG Monitoring Inc. PO Box 2035 Aurora, IL 60507		-	2001 Trade Debt		X		189.45
Account No. AT&T PO Box 333 Station M Toronto, ON M6S 4W9		-	2001 Trade Debt		X		145.60
Account No. AT&T PO Box 9001310 Louisville, KY 40290		-	2001 Trade Debt		X		856.41

Sheet no. 5 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 1,587.64

In re WRS, INC., Debtor

Case No. ____________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. AT&T PO Box 9001309 Louisville, KY 40290		-	2001 Trade Debt		X		6,061.81
Account No. AT&T PO Box 9001307 Louisville, KY 40290		-	2001 Trade Debt		X		2,426.39
Account No. AT&T Wireless Services PO Box 8220 Aurora, IL 60572		-	2001 Trade Debt		X		1,095.74
Account No. ATC, Inc. PO Box 634 Browning, IN 46112		-	2000 Trade Debt		X		461.82
Account No. Athena Computer Technology PO Box 762 Bridgeville, PA 15017		-	2000 Trade Debt		X		230.00

Sheet no. 6 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 10,275.76

In re WRS, INC., Debtor

Case No. ____________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Aurex Attn: Shelley 123 Greenwich Road Seville, OH 44273		-	2000-2001 Trade Debt		X		171,569.67
Account No. Automatic Data Processing PO Box 9001006 Louisville, KY 40290		-	2001 Trade Debt		X		2,834.48
Account No. B B Supply Company 110 Morgan Hill Road Morgan, PA 15064		-	2001 Trade Debt		X		272.59
Account No. Baione, Peter 1645 Noble Street East Meadow, NY 11554		-	2001 Trade Debt		X		500.19
Account No. Bali Realty Trust 124 Tucker Farm Road North Andover, MA 01845		-	2001 Trade Debt		X		19,477.14

Sheet no. 7 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page): 194,654.07

In re WRS, INC., Debtor

Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Bearing & Industrial Inc. 431 Irmen Drive Addison, IL 60101		-	2001 Trade Debt		X		636.78
Account No. Bell South PO Box 740144 Atlanta, GA 30374		-	2001 Trade Debt		X		2,465.70
Account No. Bell-Atlantic PO Box 8585 Philadelphia, PA 19173		-	2001 Trade Debt		X		199.81
Account No. Beltex Company 21 South 21st Street PO Box 42321 Pittsburgh, PA 15203		-	2001 Trade Debt		X		356.25
Account No. Bishop, Robert 507 Cresthaven Drive Pittsburgh, PA 15237		-	2001 Trade Debt		X		223.21
						Subtotal (Total of this page)	3,881.75

Sheet no. 8 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

In re WRS, INC. , Debtor   Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. BJ Graphics 500 Avery Street PO Box 6425 Pittsburgh, PA 15212		-	2000 Trade Debt		X		286.00
Account No. Blackbourn Media Packaging NW 8740 PO Box 1450 Minneapolis, MN 55485		-	2001 Trade Debt		X		5,267.36
Account No. Blair Industries, Inc. PO Box 1147 116 E. Missouri Street Scott City, MO 63780		-	2000-2001 Trade Debt		X		5,958.91
Account No. Bloom's Printing Products 135 Freshwater Blvd. PO Box 1270 Enfield, CT 06083		-	2001 Trade Debt		X		1,641.30
Account No. Boutwell Owens Attn: Ed Brown 251 Authority Drive Fitchburg, MA 01420		-	2001 Trade Debt		X		1,666.91

Sheet no. 9 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 14,820.48

In re WRS, INC., Debtor

Case No.

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Brady Worlwide, Inc. PO Box 571 Milwaukee, WI 53201		-	2000 Trade Debt		X		243.61
Account No. Brite-Sol, Inc. PO Box 7777W-3800 Philadelphia, PA 19175		-	2001 Trade Debt		X		155.00
Account No. Buchanan Ingersoll 56th Floor 600 Grant Street Pittsburgh, PA 15219		-	2000 Trade Debt		X		4,568.65
Account No. Bums Int 875 Greentree Road Suite 785 Pittsburgh, PA 15220		-	2001 Trade Debt		X		36,198.90
Account No. Business & Legal Reports, Inc. 141 Mill Rock Road East Old Saybrook, CT 06475		-	2000 Trade Debt		X		324.91
						Subtotal (Total of this page)	41,491.07

Sheet no. 10 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

In re WRS, INC., Debtor

Case No. ____________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Capex Corporation 2999 NE 12th Terrace Fort Lauderdale, FL 33334		-	2000 Trade Debt		X		1,313.50
Account No. Caron, James D 105 Pineapple Lane Altamonte Springs, FL 32714		-	2001 Trade Debt		X		807.53
Account No. CCP Industries, Inc. PO Box 641250 Cincinnati, OH 45264		-	2001 Trade Debt		X		254.38
Account No. Charkit Chemical Corp. PO Box 31181 Hartford, CT 06150		-	2001 Trade Debt		X		716.50
Account No. Chemply PO Box 400101 Pittsburgh, PA 15268		-	2001 Trade Debt		X		3,238.90

Sheet no. 11 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 6,330.81

In re WRS, INC., Debtor

Case No. ______________________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Chemway, Inc. Po Box 10913 Pittsburgh, PA 15236		-	2001 Trade Debt		X		543.38
Account No. Cheong Wing Electric LTD 888 N. Vintage Avenue Ontario, CA 91764		-	2001 Trade Debt		X		162,709.20
Account No. Christy's Editorial Film & Video Factory 3025 W Pacific Avenue Burbank, CA 91505		-	2001 Trade Debt		X		430.00
Account No. Cintel, Inc. Lockbox Number 54944 Los Angeles, CA 90074		-	2000-2001 Trade Debt		X		8,516.00
Account No. City Fire Equipment Company 604 Ferry Street Newark, NJ 07105		-	2000-2001 Trade Debt		X		1,271.74

Sheet no. 12 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 173,470.32

In re WRS, INC. Case No. ______________
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Combined Insurance Company PO Box 41603 Philadelphia, PA 19101		-	2001 Trade Debt		X		4,500.00
Account No. Communication Consultants PO Box Lansing, MI 48908		-	2001 Trade Debt		X		747.17
Account No. Computer Placement, Inc. 77 Park Street Ridgefield Park, NJ 07660		-	2001 Trade Debt		X		388.00
Account No. Consolidated Graphic Communications 101 Mayview Road PO Box A Bridgeville, PA 15017		-	2001 Trade Debt		X		5,561.49
Account No. Convergent Communications Dept. 60 Denver, CO 80281		-	2000 Trade Debt		X		2,406.30

Sheet no. 13 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 13,602.96

In re WRS, INC., Debtor

Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Conversource 738 Spirit 40 Park Drive Chesterfield, MO 63005		-	1999-2000 Trade Debt		X		371.39
Account No. Copper & Brass Sales, Inc. PO Box 77040 Detroit, MI 48277		-	2001 Trade Debt		X		112.52
Account No. Corporate Express 33745 Treasury Center Chicago, IL 60694		-	2001 Trade Debt		X		3,312.81
Account No. Cotemp 3345 Pinemont Drive PO Box 924052 Houston, TX 77292		-	2001 Trade Debt		X		1,315.98
Account No. Crown Pest Control 9712 Old Katy Road Houston, TX 77055		-	2000 Trade Debt		X		836.22

Sheet no. 14 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 5,948.92

In re WRS, INC. Case No. ____________
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Crown Simplimatic PO Box 11709 Lynchburg, VA 24506		-	2000 Trade Debt		X		376.16
Account No. CST Manufacturing 2346 Dibble Road Warrenville, SC 29851		-	2000 Trade Debt		X		6,650.00
Account No. Daily Times Chronicle 1 Arrow Drive Woburn, MA 01801		-	2000 Trade Debt		X		1,378.36
Account No. Danmar Industries, Inc. PO Box 62022 Houston, TX 77205		-	2001 Trade Debt		X		798.96
Account No. Danzas AEI Intercontinental Freight 2860 Collections Center Drive Chicago, IL 60693		-	2000 Trade Debt		X		639.48

Sheet no. 15 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 9,842.96

In re WRS, INC. Case No. ______
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. David's Distributing Inc. PO Box 324 Glenshaw, PA 15116		-	2001 Trade Debt		X		521.00
Account No. DBA The Cleaning Crew 16A Buttaro Road Woburn, MA 01801		-	2001 Trade Debt		X		965.00
Account No. Deer Park Spring Water Processing Center PO Box 52271 Phoenix, AZ 85072		-	2001 Trade Debt		X		88.65
Account No. Deluxe Business Forms & Supply Office PO Box 64500 St. Paul, MN 55164		-	2001 Trade Debt		X		960.84
Account No. Denver Roofing & Siding 2365 Satellite Blvd. Suite B Duluth, GA 30096		-	2001 Trade Debt		X		800.00

Sheet no. 16 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 3,335.49

In re WRS, INC. Case No. ________
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H/W/J/C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Detroit Edison PO Box 2859 Detroit, MI 48260		-	2001 Trade Debt		X		2,399.70
Account No. DHL Worldwide Express PO Box 78016 Phoenix, AZ 85062		-	2000 Trade Debt		X		515.97
Account No. Digital Design 67 Sand Park Road Cedar Grove, NJ 07009		-	2001 Trade Debt		X		1,749.96
Account No. Disc Graphics Inc. 10 Gilpin Avenue Hauppauge, NY 11788		-	2000-2001 Trade Debt		X		106,173.28
Account No. Discover Card Services PO Box 6011 Dover, DE 19903		-	2001 Trade Debt		X		2,003.19

Sheet no. 17 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 112,842.10

In re WRS, INC., Debtor

Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. DRS Ahead Technology, Inc. Dept. LA21300 Pasadena, CA 91185		-	2000 Trade Debt		X		1,828.00
Account No. Drummy, King, White & Gir 3200 Park Center Drive 10th Floor PO Box 5080 Cost Mesa, CA 92628		-	2000-2001 Trade Debt		X		46,956.93
Account No. Duerr Packaging Co. 892 Steubenville Pike Burgettstown, PA 15021		-	2001 Trade Debt		X		1,714.85
Account No. Dupont Company PO Box 360708M Pittsburgh, PA 15250		-	2001 Trade Debt		X		3,056.00
Account No. Duquesne Light Company 708 Smithfield Street Pittsburgh, PA 15230		-	2001 Trade Debt		X		16,070.77

Sheet no. 18 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 69,626.55

In re WRS, INC. Debtor

Case No. ________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Eastman Kodak Company PO Box 642180 Pittsburgh, PA 15264		-	2001 Trade Debt		X		253,065.28
Account No. EBRX, Inc. 820 Parish Street Pittsburgh, PA 15220		-	2001 Trade Debt		X		1,867.46
Account No. Electric Motor Service, Inc. 3755 Railroad Street Finleyville, PA 15332		-	2000-2001 Trade Debt		X		830.00
Account No. Electronic Media Equipment PO Box 671 Cumming, GA 30028		-	2001 Trade Debt		X		2,714.85
Account No. EMI Music Distribution Customer Fulfillment Operation #1 Capital Way Jacksonville, IL 62650		-	2000 Trade Debt		X		11,412.82

Sheet no. 19 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 269,890.41

In re WRS, INC., Debtor

Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Emtec Pro Media, Inc. PO Box 802438 Sanra Clarita, CA 91380		-	2000-2001 Trade Debt		X		159,087.83
Account No. Enterprise Rent A Car 207 Maxwell Street Pittsburgh, PA 15205		-	2001 Trade Debt		X		115.61
Account No. Environmental Inks and Co. PO Box 60599 Charlotte, NC 28260		-	2001 Trade Debt		X		805.93
Account No. Equitable Gas Company 200 Allegheny Center Mall Pittsburgh, PA 15212		-	2001 Trade Debt		X		52,447.78
Account No. Federal Express Corporation PO Box 1140 Dept. A Memphis, TN 38101		-	1999-2001 Trade Debt		X		4,733.77

Sheet no. 20 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 217,190.92

In re WRS, INC., Debtor Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Fedex Ground, Inc. PO Box 360911 Pittsburgh, PA 15250		-	2001 Trade Debt		X		22,158.60
Account No. Film Emporium 274 Madison Avenue New York, NY 10016		-	2001 Trade Debt		X		702.80
Account No. Filmtreat East Corporation 42-24 Orchard Street Long Island City, NY 11101		-	2001 Trade Debt		X		610.50
Account No. Filtech, Inc. 221 W Eighth Avenue PO Box 421 West Homestead, PA 15120		-	2001 Trade Debt		X		2,737.35
Account No. Fisher Scientific Company PO Box 360153 Pittsburgh, PA 15250		-	2001 Trade Debt		X		1,358.89

Sheet no. 21 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 27,568.14

In re WRS, INC., Debtor

Case No. ____________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Foshee Art 1204 Murry Chase Lane Murrysville, PA 15668		-	2000 Trade Debt		X		16,543.86
Account No. FPC, Inc. 6677 Santa Monica Blvd. Hollywood, CA 90038		-	2000-2001 Trade Debt		X		12,997.97
Account No. Frantz Ward LLP Attorneys At Law 55 Public Square Building 19th Floor Cleveland, OH 44113		-	2001 Trade Debt		X		263.65
Account No. Fuji Photo Film USA Inc. 555 Taxter Road Elmsford, PA 15023		-	2000-2001 Trade Debt		X		743,778.54
Account No. G&G Express Delivery 6774 Brandt Street Romulus, MI 48174		-	2000-2001 Trade Debt		X		201.60

Sheet no. 22 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 773,785.62

In re WRS, INC., Debtor

Case No. ____________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Garnell Associates 1120 Miller Picking Road Davidsville, PA 15928		-	2001 Trade Debt		X		9,572.82
Account No. Gateway Distributors 1168 Lake McGregor Drive Suite 1A Fort Myers, FL 33919		-	2000-2001 Trade Debt		X		8,990.00
Account No. General Data Company, Inc. PO Box 0558 Cincinnati, OH 45264-0558		-	2000-2001 Trade Debt		X		1,064.45
Account No. Georgia Income Tax Division PO Box 740397 Atlanta, GA 30374		-	2001 Trade Debt		X		6,749.15
Account No. Georgia Natural Gas PO Box 740544 Atlanta, GA 30374		-	2001 Trade Debt		X		893.01

Sheet no. 23 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 27,269.43

In re WRS, INC. , Debtor

Case No. ____________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Georgia Power Company 96 Annex Atlanta, GA 30396		-	2001 Trade Debt		X		6,321.44
Account No. Gepco International Inc. 1770 Birchwood Avenue Des Plains, IL 60018		-	2000 Trade Debt		X		10,491.04
Account No. Global Crossing Telecommunication PO Box 741276 Cincinnati, OH 45274		-	2001 Trade Debt		X		262.87
Account No. Grand Central Air Conditioning 420 Lexington Avenue New York, NY 10017		-	2000 Trade Debt		X		1,025.67
Account No. Graybar Electric Company 900 Ridge Avenue Pittsburgh, PA 15212		-	2000 Trade Debt		X		3,193.60

Sheet no. 24 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 21,294.62

In re WRS, INC. , Debtor

Case No. ________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Great Lakes Corporation 9511 River Street Schiller Park, IL 60176		-	2001 Trade Debt		X		115.22
Account No. Greaves & Associates 73 Cavalier Blvd. Suite 207 Florence, KY 41042		-	2000 Trade Debt		X		7,500.00
Account No. Hallisey, Vincent 630 9th Avenue Suite 901 New York, NY 10036		-	2001 Trade Debt		X		1,223.59
Account No. Happi PO Box 40137 Pittsburgh, PA 15201		-	2000 Trade Debt		X		370.00
Account No. Harco Electric Company 514 Braddock Avenue Braddock, PA 15104		-	2000-2001 Trade Debt		X		8,889.31

Sheet no. 25 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 18,098.12

In re WRS, INC., Debtor Case No. ________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Highmark Blue Cross Blue Shield PO Box 360513 Pittsburgh, PA 15250		-	2000-2001 Trade Debt		X		289,674.60
Account No. Highmark Blue Cross Blue Shield Benefits PO Box 371972 Pittsburgh, PA 15250		-	2001 Trade Debt		X		5,209.94
Account No. Houston Lighting & Power PO Box 4405 Houston, TX 77210		-	2001 Trade Debt		X		4,804.09
Account No. Ikon Office Solutions PO Box 201854 Houston, TX 77216		-	2001 Trade Debt		X		309.60
Account No. Image Source 801 Front Street Toledo, OH 43605		-	2001 Trade Debt		X		580.00

Sheet no. 26 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 300,578.23

In re WRS, INC. , Debtor

Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Imation PO Box 91960 Chicago, IL 60693		-	2000 Trade Debt		X		347.75
Account No. Infinity Cassettes, Inc. 7251 Ethel Avenue North Hollywood, CA 91605		-	2000-2001 Trade Debt		X		193,500.00
Account No. InfoBahn International, Inc. 500 Regis Avenue PO Box 18500 Pittsburgh, PA 15236		-	2001 Trade Debt		X		2,060.00
Account No. Innovative Integrations 363 Vanadium Road Suite 220 Pittsburgh, PA 15243		-	2000-2001 Trade Debt		X		6,162.50
Account No. Integrated Messaging Inc. 550 Berry Street Winnipeg, Manitoba R3H OR9		-	2000-2001 Trade Debt		X		261.35

Sheet no. 27 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 202,331.60

In re WRS, INC., Debtor

Case No. ______________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Inter-Tel Technologies, Inc. PO Box 53240 Phoenix, AZ 85072		-	2001 Trade Debt		X		190.00
Account No. Intermec Technologies Corp. 22095 Network Place Chicago, IL 60673		-	2001 Trade Debt		X		333.90
Account No. Iron City Uniform Rental PO Box 5361 Pittsburgh, PA 15206		-	2000-2001 Trade Debt		X		800.56
Account No. Jesse Jones Box Corporation 499 East Erie Avenue Philadephia, PA 19134		-	2000 Trade Debt		X		1,000.00
Account No. Jim Emmanuello 7600 Kirby Drive Apt. 1207 Houston, TX 77030		-	Trade Debt		X		572.65

Sheet no. 28 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 2,897.11

In re WRS, INC., Debtor

Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. JMS Business Machine Wholesale PO Box 393 1 Main Street Slovan, PA 15078		-	2001 Trade Debt		X		545.06
Account No. Kaeser Compressors PO Box 946 Fredrickburg, VA 22404		-	2001 Trade Debt		X		305.00
Account No. Keyspan Energy Delivery PO Box 4300 Woburn, MA 01888		-	2001 Trade Debt		X		919.93
Account No. Keystone Dedicated Logistics 15 27th Street Pittsburgh, PA 15222		-	2001 Trade Debt		X		1,559.00
Account No. Keystone Printed Specialties 1 Keystone Place Jessup, PA 18434		-	2000-2001 Trade Debt		X		16,100.64

Sheet no. 29 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 19,429.63

In re WRS, INC. , Debtor Case No. ________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. King-Kirsch Motor Company 6th and Washington Braddock, PA 15104		-	2000-2001 Trade Debt		X		2,849.47
Account No. L&M Optical Disc., LLC 303 Louisiana Avenue Brooklyn, NY 11207		-	2001 Trade Debt		X		13,103.43
Account No. L&M Paper Paper R.J. Casey Industrial Park Columbus and Preble Avenue Pittsburgh, PA 15233		-	2001 Trade Debt		X		449.00
Account No. Laser Systems, Inc. PO Box 1722 Stafford, TX 77497		-	2001 Trade Debt		X		159.13
Account No. Laurel Food Systems 4590 Campbells Run Road Pittsburgh, PA 15205		-	2000 Trade Debt		X		1,826.57

Sheet no. 30 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 18,387.60

In re WRS, INC. Case No. ______
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Lenco-PMC 10240 Deerpark Road Waverly, NE 68462		-	2000-2001 Trade Debt		X		20,346.05
Account No. Linberg Enterprises, Inc. 8 Hadrian Drive Livingston, NJ 07039		-	2000-2001 Trade Debt		X		101,112.23
Account No. Lorway Industries, Inc. 2800 Sainte Claire Plaza 1121 Boyce Road Pittsburgh, PA 15241		-	2001 Trade Debt		X		27,659.59
Account No. Los Angeles County Tax Collector PO Box 54027 Los Angeles, CA 90054		-	2001 Trade Debt		X		215.45
Account No. Lynn Art Offset Corp. 333 Hudson Street New York, NY 10013		-	2000 Trade Debt		X		1,000.00

Sheet no. 31 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 150,333.32

In re WRS, INC., Debtor

Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Magno Sound, Inc. 729 Seventh Avenue New York, NY 10019		-	2000 Trade Debt		X		1,400.00
Account No. Marstrand Industries, Inc. PO Box 44089 Pittsburgh, PA 15205		-	2001 Trade Debt		X		105.00
Account No. Masterpiece Media Design 1259 RT 46 East Building 3 Parsippany, NJ 07054		-	2000 Trade Debt		X		1,017.48
Account No. MCL, Inc. 100 Davids Drive Hauppauge, NY 11788		-	2000 Trade Debt		X		138.00
Account No. McMaster-Carr Supply PO Box 7690 Chicago, IL 60680		-	2001 Trade Debt		X		1,459.95

Sheet no. 32 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 4,120.43

In re WRS, INC. Case No. ____________

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Media Now! Incorporated 2370 Qume Drive Suite A San Jose, CA 95133		-	2000 Trade Debt		X		9,935.00
Account No. Michelex PO Box 69 63 Trade Road Massena, NY 13662		-	2001 Trade Debt		X		11,642.84
Account No. Micro Warehouse 7077 Collection Center Drive Chicago, IL 60693		-	2001 Trade Debt		X		248.99
Account No. Middlesex Courier Service, Inc. PO Box 411 Burlington, MA 01803		-	2000 Trade Debt		X		731.85
Account No. Morgan Lewis & Bockius LLP PO Box 8500 S-6050 Philadelphia, PA 19178		-	2000 Trade Debt		X		2,772.35

Sheet no. 33 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 25,331.03

In re WRS, INC. Case No. ____________
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Motion Air Express, Inc. PO Box 455 Clinton, PA 15026		-	2001 Trade Debt		X		11,249.69
Account No. Motion Industries, Inc. Po Box 98822 Chicago, IL 60693		-	2001 Trade Debt		X		1,194.82
Account No. MSE Media Solutions 6013 Scott Way Los Angeles, CA 90040		-	1999 Trade Debt		X		2,500.00
Account No. NATPE 2425 Olympic Blvd. Suite 600E Santa Monica, CA 90404		-	2001 Trade Debt		X		220.00
Account No. Naugle, Cindy 4052 Route 130 Irwin, PA 15642		-	2001 Trade Debt		X		657.82

Sheet no. 34 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 15,822.33

In re WRS, INC., Debtor

Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Neemann Media Boston 21 Olympia Avenue Woburn, MA 01801		-	2000 Trade Debt		X		1,041.00
Account No. NEXPAK PO Box 711489 Cincinnati, OH 45271		-	2001 Trade Debt		X		25,967.53
Account No. Nimbus Manufacturing Inc. Dept. No. 7658 Los Angeles, CA 90088		-	2000 Trade Debt		X		39,600.00
Account No. Niscoa Inc. 1262 Goodrich Blvd. City of Commerce, CA 90022		-	2001 Trade Debt		X		2,945.00
Account No. Noftz Sheet Metal 2737 Penn Avenue Pittsburgh, PA 15222		-	2000 Trade Debt		X		2,981.18
						Subtotal (Total of this page)	72,534.71

Sheet no. 35 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

In re WRS, INC., Debtor

Case No. __________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	H W J C (Husband, Wife, Joint, or Community)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. North American Telecom, LTD. 351 Valleybrook Road McMurray, PA 15317		-	2001 Trade Debt		X		530.00
Account No. North Pittsburgh Telephone PO Box 474057 Pittsburgh, PA 15274		-	2001 Trade Debt		X		184.00
Account No. Northland Industrial Truck Co. PO Box 9413 Boston, MA 02209		-	2001 Trade Debt		X		1,299.20
Account No. NSTAR Electric PO Box 970030 Boston, MA 02297		-	2001 Trade Debt		X		2,748.56
Account No. Oil Service, Inc. 2899 Grand Avenue Neville Island Pittsburgh, PA 15225		-	2001 Trade Debt		X		225.60

Sheet no. 36 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 4,987.36

In re WRS, INC.
Debtor

Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Old Republic Insurance Co. PO Box 789 Greensburg, PA 15601		-	2001 Trade Debt		X		15,578.00
Account No. One Beacon Insurance Dept. 0051 Palatine, IL 60055		-	2001 Trade Debt		X		6,402.01
Account No. Otari Corporation PO Box 7222 San Francisco, CA 94120		-	2000 Trade Debt		X		2,346.35
Account No. Pacific Bell Payment Center Van Nuys, CA 91388		-	2001 Trade Debt		X		349.19
Account No. Paul Revere Insurance Group Payment Processing Center PO Box 13974 Philadelphia, PA 19101		-	2001 Trade Debt		X		272.28

Sheet no. 37 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 24,947.83

In re WRS, INC., Debtor   Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Pegasus Printing 11328 South Post Oak Suite 105 Houston, TX 77035		-	2001 Trade Debt		X		164.87
Account No. Pennsylvania American Water Pittsburgh Suburban District PO Box 371412 Pittsburgh, PA 15250		-	2001 Trade Debt		X		1,234.02
Account No. Pennsylvania Dept. of Revenue Dept. 280405 Harrisburg, PA 17128		-			X		857.06
Account No. Pentagon Printing Corporation 18 West Steuben Street Pittsburgh, PA 15205		-	2000 Trade Debt		X		2,071.00
Account No. PG Publishing Company PO Box 747012 Pittsburgh, PA 15274		-	2000 Trade Debt		X		302.80

Sheet no. 38 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 4,629.75

In re WRS, INC. , Debtor Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Pitney Bowes PO Box 856390 Louisville, KY 40285		-	2001 Trade Debt		X		350.21
Account No. Pitt Chemical & Sanitary Supply 2537 Penn Avenue Pittsburgh, PA 15222		-	2001 Trade Debt		X		2,952.50
Account No. Pittsburgh Copy Products 2996 Greenridge Drive Verona, PA 15147		-	2001 Trade Debt		X		1,028.89
Account No. Pittsburgh Post-Gazette PO Box 747012 Pittsburgh, PA 15274		-	2001 Trade Debt		X		462.15
Account No. PJAX, Inc. Dept 8823 Pittsburgh, PA 15278		-	2000 Trade Debt		X		10,245.83

Sheet no. 39 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 15,039.58

In re WRS, INC. , Debtor Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Poland Spring Water Processing Center PO Box 52271 Phoenix, AZ 85072		-	2000 Trade Debt		X		627.20
Account No. Polyline Corporation 1401 Estes Avenue Elk Grove, IL 60007		-	2001 Trade Debt		X		6,580.97
Account No. Prime Source Corporation PO Box 642587 Pittsburgh, PA 15264		-	2000 Trade Debt		X		583.55
Account No. Professional Packaging System PO Box 530491 Grand Prairie, TX 75053		-	2001 Trade Debt		X		8,481.77
Account No. Progessive Graphics Inc. 6408 Alexandria Pike Fort Thomas, KY 41075		-	2000 Trade Debt		X		253.00

Sheet no. 40 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 16,526.49

In re WRS, INC. Case No. ____________
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Promo Edge Menasha Corporation Drawer #3 Milwaukee, WI 53278		-	2000 Trade Debt		X		20,000.10
Account No. Protected Home Mutual Life Ins. Benefits 30 East State Street Sharon, PA 16146		-	2001 Trade Debt		X		4,023.10
Account No. PSE&G Company PO Box 14444 New Brunswick, NJ 08906		-	2001 Trade Debt		X		2,155.81
Account No. Quill Corporation PO Box 94081 Palatine, IL 60094		-	2000 Trade Debt		X		431.25
Account No. Quinn, Michael PO Box 610 Royal Oak, MI 48068		-	2000 Trade Debt		X		1,278.67

Sheet no. 41 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 27,888.93

In re WRS, INC. Case No. ____________
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. R&L Carriers, Inc. PO Box 713153 Columbus, OH 43271		-	2001 Trade Debt		X		6,937.69
Account No. Rapid Reproduction 3 Church Street Wilimington, MA 01887		-	2001 Trade Debt		X		144.75
Account No. Ray Trans Distribution Services PO Box 1699 Homewood, IL 60430		-	2001 Trade Debt		X		1,825.40
Account No. Reliance Training Networks 495 William Pitt Way Pittsburgh, PA 15238		-	2000 Trade Debt		X		2,500.00
Account No. Republic Waste Services of Texas PO Box 9001813 Louisville, KY 40290		-	2001 Trade Debt		X		470.36

Sheet no. 42 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 11,878.20

In re WRS, INC. Debtor

Case No.

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Rhythms Net Connections Inc. Attn: Accounting Dept. PO Box 4053 Englewood, CO 80112		-	2000 Trade Debt		X		141.21
Account No. Richmond Printed Tape & Label PO Box 2097 Ashland, VA 23005		-	2000 Trade Debt		X		934.12
Account No. RL Swearer Company, Inc. PO Box 471 Sewickley, PA 15143		-	2000 Trae Debt		X		837.55
Account No. Rocky Mountain Packaging Products 10665 E. 51st Avenue Denver, CO 80239		-	2000 Trade Debt		X		1,609.32
Account No. Rodgers Agency 651 Holiday Drive Pittsburgh, PA 15220		-	2000-2001 Trade Debt		X		22,523.36

Sheet no. 43 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 26,045.56

In re WRS, INC. Case No. ______
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Ross-Ellis USA, Inc. 8300 Tampa Northridge, CA 91325		-	2000 Trade Debt		X		1,405.49
Account No. RPW Group, Inc. 503 Jenny Drive Yardley, PA 19067		-	2000 Trade Debt		X		7,008.00
Account No. S.P.D.I. 1717 S.W. 1st Way Building 31 Deerfield Beach, FL 33441		-	2000 Trade Debt		X		1,049.78
Account No. S.R. Video 630 9th Avenue, Suite 909 New York, NY 10036		-	2000 Trade Debt		X		480.00
Account No. Sapphire Investment Associates DBA Madison Tech Center 25211 Dequindre Road Madison Heights, MI 48071		-	2001 Trade Debt		X		9,067.00

Sheet no. 44 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 19,010.27

In re WRS, INC., Debtor

Case No. ______________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Seamount Technology 1305 Bonneville Avenue Suite A Snohomish, WA 98290		-	2000 Trade Debt		X		4,461.10
Account No. Shanklin Research Corporation PO Box 447 100 Westford Road Ayer, MA 01432		-	2000 Trade Debt		X		516.48
Account No. Shape Inc. 135 South Lasalle Street Dept. 2797 Chicago, IL 60674		-	2001 Trade Debt		X		1,215.23
Account No. Simplex Time Recorder Co. Dept. CH 10320 Palatine, IL 60055		-	2000 Trade Debt		X		271.50
Account No. Sisk, Louis D. 537 Decatur Avenue Pittsburgh, PA 15221		-	2000 Trade Debt		X		1,480.00

Sheet no. 45 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 7,944.31

In re WRS, INC. , Debtor

Case No. ________________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Sky Courier 21240 Ridgetop Circle Sterling, VA 20166		-	2001 Trade Debt		X		493.08
Account No. Southwestern Bell PO Box 3025 Houston, TX 77097		-	2001 Trade Debt		X		1,341.70
Account No. Spaceconnection, Inc. PO Box 6067 Burbank, CA 91510		-	2001 Trade Debt		X		10,675.00
Account No. Sprint PO Box 30723 Tampa, FL 33630		-	2001 Trade Debt		X		110.21
Account No. Staffing Solutions 1323 Forbes Avenue Pittsburgh, PA 15219		-	2001 Trade Debt		X		875.98

Sheet no. 46 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 13,495.97

In re WRS, INC., Debtor

Case No. ____________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. State College Audio Visual Supply 144 South Cirk Street State College, PA 16804		-	2001 Trade Debt		X		827.48
Account No. Stembler Brothers Co. c/o Jiles & Jiles, Inc. 789 Hammond Drive Suite 3204 Atlanta, GA 30328		-	2001 Trade Debt		X		2,554.67
Account No. Stock Drive Products PO Box 95019 Chicago, IL 60694		-	2001 Trade Debt		X		1,136.77
Account No. Stornet Technology Experts Business Specialists 1109 Saunders Court West Chester, PA 19380		-	2000 Trade Debt		X		1,560.00
Account No. Stuart Rose Heating & Air Conditioning 5216 Chesebro Road Agoura Hills, CA 91301		-	2001 Trade Debt		X		867.00

Sheet no. 47 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 6,945.92

In re WRS, INC., Debtor

Case No. ______________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Success Specialty Sales Corp. PO Box 787 Babylon, NY 11702		-	2001 Trade Debt		X		4,959.46
Account No. Talent Group 2820 Smallman Street Pittsburgh, PA 15222		-	2001 Trade Debt		X		1,482.00
Account No. Tape Company PO Box 910057 Dallas, TX 75391		-	2001 Trade Debt		X		1,071.00
Account No. Tapematic USA, Inc. 2815 Directors Row Suite 300 Orlando, FL 32809		-	2000 Trade Debt		X		509.40
Account No. Tayloreel Corporation PO Box 476 Oakwood, GA 30566		-	2001 Trade Debt		X		2,249.63
						Subtotal (Total of this page)	10,271.49

Sheet no. 48 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

In re WRS, INC. , Debtor

Case No. ____________________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Telecom Marketing 1 Chestnut Street Suite 90 Nashua, NH 03060		-	2000 Trade Debt		X		371.50
Account No. TF Campbell Company, Inc. 1521 Saw Mill Run Blvd. Pittsburgh, PA 15210		-	2001 Trade Debt		X		1,241.73
Account No. The Masa Corporation PO Box 10263 Norfolk, VA 23513		-	2001 Trade Debt		X		222.01
Account No. The Union Group 649 Aldon Street PO Box 3160 Fall River, MA 02722		-	2001 Trade Debt		X		6,182.06
Account No. Thermal Label Warehouse, Inc. PO Box 298 Corry, PA 16407		-	2001 Trade Debt		X		219.95

Sheet no. 49 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 8,237.25

In re WRS, INC. , Debtor

Case No. ____________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Thomas E. Reilly, P.C. 2025 Greentree Road Pittsburgh, PA 15220		-	2000 Trade Debt		X		34,553.48
Account No. Treise Engineering, Inc. 1941 First Street PO Box 1232 San Fernando, CA 91341		-	2001 Trade Debt		X		150.88
Account No. ULINE Attn: Accounts Receivable 2200 S. Lakeside Drive Waukegan, IL 60085		-	2001 Trade Debt		X		113.36
Account No. Unicco Service Company 89 South Street Boston, MA 02111		-	2000 Trade Debt		X		1,805.00
Account No. Union Central Life Insurance Co. Department 771113 PO Box 77000 Detroit, MI 48277		-	2001 Trade Debt		X		1,283.60

Sheet no. 50 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 37,906.32

In re WRS, INC. Case No. ______
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Union Electronic Distributors 311 E. Corning Road Becher, IL 60401		-	2001 Trade Debt		X		21,561.00
Account No. Unique Indoor Comfort 12 Manison Street Unit 4 Stoneham, MA 02180		-	2000 Trade Debt		X		1,503.00
Account No. Unisource Worldwide, Inc. PO Box 910303 Dallas, TX 75391		-	2000 Trade Debt		X		432.08
Account No. United Parcel Service Dept. 4820 Los Angeles, CA 90096		-	2001 Trade Debt		X		102.73
Account No. United Parcel Service PO Box 7247-0244 Philadelphia, PA 19170		-	2001 Trade Debt		X		36,530.05

Sheet no. 51 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 60,128.86

In re WRS, INC. , Debtor

Case No. ________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. United Parcel Service PO Box 505820 The Lakes, NV 88905		-	2000 Trade Debt		X		1,876.77
Account No. UNUM Life Insurance Company of Benefits 33218 Treasury Center Chicago, IL 60694		-	2001 Trade Debt		X		10,709.92
Account No. UPM Raflatac Inc. PO Box 7247-8865 Philadelphia, PA 19170		-	2001 Trade Debt		X		5,297.22
Account No. US Printing Supply Co. 1618 Forbes Avenue Pittsburgh, PA 15219		-	2001 Trade Debt		X		307.67
Account No. USF Holland, Inc. PO Box 9021 Holland, MI 49422		-	2001 Trade Debt		X		1,744.18

Sheet no. 52 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 19,935.76

In re WRS, INC. Case No. ______

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	H W J C (Husband, Wife, Joint, or Community)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. USF Red Star Inc. PO bopx 13458 Newark, NJ 07188		-	2001 Trade Debt		X		3,115.34
Account No. Verizon PO Box 28007 Lehigh Valley, PA 18002		-	2001 Trade Debt		X		1,048.28
Account No. Verizon PO Box 4833 Trenton, NJ 08650		-	2001 Trade Debt		X		832.12
Account No. Verizon PO Box 646 Baltimore, MD 21265		-	2001 Trade Debt		X		6,976.63
Account No. Verizon PO Box 15124 Albany, NY 12212		-	2001 Trade Debt		X		1,041.64

Sheet no. 53 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 13,014.01

In re WRS, INC., Debtor Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	H W J C (Husband, Wife, Joint, or Community)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Verizon PO Box 17398 Baltimore, MD 21297		-	2001 Trade Debt		X		196.60
Account No. Video Equipment Sales PO Box 36 Bumpass, VA 23024		-	2000-2001 Trade Debt		X		106,901.43
Account No. Vince's Gas & Welding Products 2790 Idlewood Avenue Carnegie, PA 15106		-	2001 Trade Debt		X		152.73
Account No. Vision Business Products 600 Logan Street Carnegie, PA 15106		-	2001 Trade Debt		X		2,370.71
Account No. Volunteer Phoenix Energy PO Box 7799 Cross Lanes, WV 25313		-	2000 Trade Debt		X		6,775.64

Sheet no. 54 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 116,397.11

In re WRS, INC. Case No. ____________

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Vopak USA, Inc. PO Box 7777-W9090 Philadelphia, PA 19175		-	2001 Trade Debt		X		4,519.73
Account No. W.B. Mason Company, Inc. PO Box 111 59 Centre Street Brockton, MA 02303		-	2001 Trade Debt		X		430.56
Account No. Warren Sign Systems 24808 Thomas Road Warren, MI 48091		-	2000 Trade Debt		X		564.02
Account No. Washington Reprographics 234 East Maiden Street Washington, PA 15301		-	2001 Trade Debt		X		1,430.27
Account No. Waste Management of Boston PO Box 830003 Baltimore, MD 21283		-	2001 Trade Debt		X		595.84

Sheet no. 55 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 7,540.42

In re WRS, INC. Case No. ______
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Waste Management of Plainfeild PO Box 830003 Baltimore, MD 21283		-	2001 Trade Debt		X		293.77
Account No. Waste Management of Washington PO Box 830003 Baltimore, MD 21283		-	2001 Trade Debt		X		1,795.62
Account No. Waste Systems International 117 Londonderry Turnpike Hooksett, NH 03106		-	2000 Trade Debt		X		525.00
Account No. Watkins Motor Lines, Inc. PO Box 95001 Lakeland, FL 33804		-	2001 Trade Debt		X		2,219.50
Account No. WEA Manufacturing 1400 E. Lackawanna Avenue PO Box 321 Olyphant, PA 18448		-	2000-2001 Trade Debt		X		149,538.48

Sheet no. 56 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 154,372.37

In re WRS, INC. , Debtor

Case No. ______________

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Weagley, Vicki 344 Cottswold Place Riva, MD 21140		-	2001 Trade Debt		X		120.80
Account No. Weldotron 2000, Inc. PO Box 176 300 Bryant Lane Woodbury, TN 37190		-	2001 Trade Debt		X		107.51
Account No. Welsh, Debra		-	2001 Trade Debt		X		551.08
Account No. West Penn Supply Company, Inc. 580 Mayer Street Suite 12 Bridgeville, PA 15017		-	2001 Trade Debt		X		1,051.52
Account No. Whitaker-Darragh 1005 Beaver Avenue Pittsburgh, PA 15233		-	2000 Trade Debt		X		725.94

Sheet no. 57 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 2,556.85

In re WRS, INC. Case No. ______
Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. Wilsher, Jim 122 Frustrum Street Pittsburgh, PA 15204		-	2001 Trade Debt		X		296.61
Account No. World Courier Metro, Inc. PO Box 972 Stamford, CT 06904		-	2000 Trade Debt		X		1,395.58
Account No. World Video Group LTD 1018 Garden Street #204 Santa Barbara, CA 93101		-	2000-2001 Trade Debt		X		59,524.56
Account No. Wuji Productions PO Box 9195 Chico, CA 95927		-	1999 Trade Debt		X		17,000.00
Account No. WW Grainger Inc. Dept. 608, Box 808616759 Palatine, IL 60038		-	2000 Trade Debt		X		432.00

Sheet no. 58 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page) 78,648.75

In re WRS, INC. , Debtor

Case No. ______

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	Husband, Wife, Joint, or Community (H W J C)	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
Account No. X-Rite, Incorporated 3100 44th Street S.W. Grabdvukke, MI 49418		-	2001 Trade Debt		X		183.00
Account No. Xerox PO Box 660501 Dallas, TX 75266		-	1999 Trade Debt		X		873.12
Account No. Xpedx c/o Pittsburgh National Bank PO Box 640933 Pittsburgh, PA 15264		-	2000 Trade Debt		X		24,697.36
Account No. Yellow Freight System, Inc. PO Box 13850 Newark, NJ 07188		-	2001 Trade Debt		X		2,121.59
Account No.							

Sheet no. 59 of 59 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal (Total of this page)	27,875.07
Total (Report on Summary of Schedules)	3,906,873.36